ACCT 3103
Intermediate Accounting I
Oklahoma State University
Spring 2015

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Office: Business 428
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Office Hours: TR 9:00 – 10:00, 1:00 – 2:00 and by appointment
(I am happy to schedule appointments and recommend them)

Required Items

WileyPlus (see D2L for registration instructions for your section).

On-line Textbook Resource
www.wiley.com/college/kieso

Course Description
Theory and concepts underlying financial accounting and reporting.

Prerequisite(s)
ACCT 2203 with a grade of “C” or better and “pass” on SOA Gateway Exam.

Course Objectives
Upon completion of ACCT 3103, you should be able to:

<table>
<thead>
<tr>
<th>Objective</th>
<th>Corresponding Learning Goals</th>
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<tbody>
<tr>
<td>Complete all steps of the accounting cycle.</td>
<td>• Demonstrate foundational knowledge of business vocabulary</td>
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<td>Understand appropriate accounting treatment for basic transactions and</td>
<td>• Apply foundational and math skills</td>
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<td>be able to arrive at probable or logical treatments for complex</td>
<td>• Recognize and apply financial accounting techniques</td>
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<td>transactions.</td>
<td>• Develop ethical reasoning</td>
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<td>Understand and use the vocabulary of the language of business.</td>
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<td>Understand how financial statement information is used to make</td>
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<td>investment decisions.</td>
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<td>Understand the factors that affect accounting choices and the limitations</td>
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<td>of financial statements.</td>
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<td>Make decisions concerning financial reporting issues.</td>
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<td>Understand appropriate responses to common ethical issues.</td>
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Class Format and Procedures
Classes will include a variety of teaching methods, including lecture and class discussion. Your requirements for each class week are as follows:
• Be prepared
• Be respectful
• Participate

. . . . won’t your employers expect the same?
Grading

Grades for this course will be assigned as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tr>
<td>Homework and Quizzes</td>
<td>300</td>
</tr>
<tr>
<td>Exam #1</td>
<td>150</td>
</tr>
<tr>
<td>Exam #2</td>
<td>150</td>
</tr>
<tr>
<td>Exam #3</td>
<td>150</td>
</tr>
<tr>
<td>Final Exam (cumulative)</td>
<td>250</td>
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<tr>
<td><strong>Total Available Points</strong></td>
<td>1,000</td>
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Letter grades will be assigned as follows:
A = 90 - 100%, B = 80 - 89%, C = 70 - 79%, D = 60 - 69%, F = Below 60%

*My personal view as to what these letter grades mean:* “A” – extraordinary work that more than fulfills the requirements of the course; “B” – above-average work that more than fulfills the requirements of the course; “C” – solid work that meets the requirements of the course; “D” – below-average work that demonstrates a serious attempt to fulfill the course requirements and shows some promise, but falls short of being adequate; “F” – substantially below-average work that falls far short of meeting the basic requirements of the course.

Please note: Final grades reported to the University are based on the grade you earn plus any extra points and curves I allow during the semester. If you contact me to argue that your grade should be higher, I will report the grade you actually earned based on the above stated requirements (e.g. I will remove any curves and extra points). Consider this: would you want an accountant who fudged the numbers? I think not.

Homework and Quizzes.
- Homework and quizzes are due by the announced dates/times. Please pay attention to point policies within these assignments.
- At least one assignment is due most weeks via the D2L discussion board. The specifics of each assignment will be posted no later than the Sunday before they are due.

Exams. Exams are proctored and may include a variety of multiple choice, problem, and short answer. Exams are the property of the School of Accounting and you may not keep them.

You must take each exam within a 24 hour window of the date and time scheduled for the live sections of this course. This means that you may take the exam one day before or one day after the date scheduled.

Please read the information and complete the Proctor Form located at this website:
http://spears.okstate.edu/distance/guide/policies

Contact the Distance Learning Office with any questions: spearsdistance@okstate.edu

Tips for successful completion of this course:
- Do not fall behind.
- Learn, don’t memorize.
- When a topic is unclear: Ask questions (inside and outside of class); re-read relevant portions of your notes and the textbook; re-watch related lecture material; re-work related assignments.
- Work extra related assignments.
Make-up Work
Only in the case of absences for school sponsored events will make-up work be permitted. Exceptions will be made only in extreme circumstances.

Although make-up quizzes and assignments are not allowed, over the course of the semester there will be extra points in the homework and quizzes category. Consequently, should you become ill or find you simply must miss assignments for some other reason, you should be able to make up any missed points quite easily. Of course, the ability to make up these points demand that you only neglect your work when absolutely necessary. There are no “free” or dropped quizzes or assignments in this course.

If an exam (other than the final) is missed, the percentage grade obtained on the final exam will automatically be substituted in calculating the points for the missed exam. Make-up exams will not be administered. If you do not miss an exam during the semester, you may replace your lowest exam score with the percentage grade earned on the final (if your final exam grade is higher). All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations.

Students with Disabilities
According to the Americans with Disabilities Act, each student with a disability is responsible for notifying the university of his or her disability and to request accommodations. If any member of this class thinks that he/she has a qualified disability and needs special accommodations, he/she should notify me and request verification of eligibility for accommodations from the Office of Student Disability Services, 315 Student Union. Please advise me of such disability as soon as possible and contact Student Disability Services to ensure timely implementation of appropriate accommodations. Faculty have an obligation to respond when they receive official notice of a disability but are under no obligation to provide retroactive accommodations.

Academic Integrity
All out-of-class assignments are to be the work product of the individual or group to which they were assigned. However, it is often beneficial to obtain the input of others, and I encourage you to do so. If you have questions about the degree of help that you can give or receive on an assignment, please ask. For some assignments, you may not receive any assistance from individuals outside of yourself or your group; you will be clearly instructed when this is the case.

Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the university and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is in violation of the course’s academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligations as a student. If you know that another student is violating the standards, it is your responsibility to inform the student’s instructor.

Anyone suspected of breaching academic integrity will be dealt with following the SOA Code of Ethics for Accounting Majors and will be referred to the proper university authority as explained in Oklahoma State University Student Rights and Responsibilities Governing Student Behavior. Examples of such breaches include (but are not limited to):

1. Copying homework from another source (other students, solution manuals, etc.) and turning it in as your own.
2. Soliciting answers from a fellow student during an exam or quiz.
3. Looking or glancing at another student’s paper during an exam or quiz.
4. Removing a page or pages from an examination booklet before, during, or after an exam.
5. Using a programmable calculator during an exam or quiz.

Penalties for academic integrity violations are determined on a case-by-case basis.
School of Accounting – Grade Appeal and Degree Sheet Deviations
From time to time, students request deviations from the undergraduate degree sheet (http://spears.okstate.edu/accounting/degrees/undergrad/requirements/), graduate plans of study, or file grade appeals with Academic Affairs (https://academicaffairs.okstate.edu/policies-a-procedures/57-grade-appeals) toward the end of a semester. In all cases, the Head of the School of Accounting (SOA) Dr. Robert Cornell, is required to investigate the deviation request or grade appeal and make a recommendation to the Student Success Center, the MS Coordinator, Academic Affairs, or all of these. When making a request with the Head of the SOA, please contact Dr. Robert Cornell via email (robert.cornell@okstate.edu) to schedule a time to meet. You should plan to bring all of your course study materials to the meeting, including but not limited to class notes, homework and extra exercises and problems you have worked, written work, and textbook chapter or other course material outlines you have created. All courses in the SOA require a consistent, active effort on behalf of the student. Behaviors of successful accounting graduates include preparing for every class; attending every class session; participating actively in class by answering questions, asking questions, and volunteering to complete problems; not using distractions including phones, tablets, computers, or other devices during classes; completing all exercises, problems, and case studies; visiting office hours provided by both the professor and graduate assistants; forming study groups with other members of the class; engaging in extensive preparation for exams; and engaging in other behaviors that will allow the student to be successful in the course. Our SOA courses are designed to challenge even the very best, most prepared students. You must engage in active learning and determine how you best acquire information so you will be pleased with the outcome of your efforts upon completion of each course. Consideration of support for grade appeals and requests for degree sheet or plan of study deviations will be based upon a determination of a documented unforeseen, unavoidable life event or the failure of an instructor to follow OSU policy, including grading policies as indicated in the course syllabus. Evidence of extensive preparation and engagement by the student in the course, as determined in part by the quantity and quality of study and other preparation materials and an inquiry with the course instructor by the Head of the SOA, will be required to receive support for any grade appeal or deviation requests.

Changes to the Syllabus and Schedule
Every effort is made to make the syllabus and schedule (posted on D2L) as complete and accurate as possible. However, there may be occasions when changes are required. I will announce any deviations from the syllabus and/or schedule on D2L and/or via e-mail.
CODE OF ETHICS FOR ACCOUNTING MAJORS

The purpose of this code is to foster an atmosphere of honesty and integrity within the OSU School of Accounting (SOA) and to create a shared expectation as to the minimum standards of ethical conduct by students within the School.

- **Compliance**
  - Comply with laws and regulations, as well as all OSU, SSB, and SOA standards, regulations, and policies.

- **Competence**
  - Convey accurate information about your experience, qualifications, grades, and other attributes to prospective employers, scholarship committees, and other parties.

- **Confidentiality**
  - Students employed by the SOA should refrain from disclosing confidential information acquired in the course of work responsibilities.

- **Integrity**
  - Adhere to guidelines provided by instructors for assignments.
  - Report honestly on the conduct of assignments, reasons for absences, and other matters that can affect either class or job evaluations.
  - Refrain from any form of cheating on exams or assignments, including providing or receiving unauthorized assistance or obtaining any form of advance access to exam questions and/or answers.
  - Refrain from submitting substantial portions of the same academic work for credit on more than one assignment without instructor permission.
  - Refrain from offering gifts that are intended to influence or might appear to influence instructors, administrators, or others who make decisions about your grades, scholarships, admission into programs, etc.
  - Refrain from actively or passively subverting the attainment of legitimate and ethical objectives of the School of Accounting.

- **Objectivity**
  - Maintain the highest standards of fairness and refrain from bias or appearances of bias in performing peer evaluations on the work of other students or in evaluating the performance of instructors.
    - In this context, “bias” refers to consideration of characteristics that are legally prohibited from consideration (e.g., race or gender) as well as other factors that should be unrelated to performance of the job or assignment.

- **Interactions**
  - Whether agreeing or disagreeing, demonstrate respect for other individuals.

- **Attribution**
  - Ensure that assignments (whether papers, problems, computer programs, etc.) that are submitted for grading reflect your own work and are not copied from others (including other students).
    - This provision prohibits, among other actions, the use of solutions manuals or case solutions to which the student may obtain access (legally or otherwise).
    - Students should recognize that ideas taken from publications, websites, etc., should be given proper attribution. When quoted verbatim (even partial sentences), these excerpts should be included in quotes and cited.
  - In formal writings and public talks, credit others (including those with whom you collaborate) for the work they have done. When engaged in informal discussions, refrain from claiming credit for work done by someone else, e.g., a group member.

**Consequences:** The accounting profession cannot function without a high degree of integrity (both real and perceived). Students who cannot adhere to high standards of integrity should not pursue a career in accounting. Consequently, violations of the Code of Ethics for accounting majors will lead to loss of School of Accounting scholarships and may extend to expulsion from the accounting major (either undergraduate or graduate) at the discretion of the student’s respective program committee (i.e., the SOA Ph.D. committee, M.S. committee, or undergraduate committee).